

--- 1/4th Pound - Montreal Division - Red Warehousing Stamps - 63 x 47 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists the 1/4 pound Montreal Division red warehousing stamps as follows:

RM-130 - 1/4 pound, red, Montreal Division, perf 12, on *block wmkd* medium wove with 5 mm. controls - *Dunbar Browne*.
RM-132 - RM-130 stamped *J. L. Vincent / Coll.* in violet ink

1st BABN Contract (1868-1873)	John McKay reports that 43,500 copies of "1/4 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open".
2nd BABN Contract (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Red Tobacco" were delivered. Probably 10,000 for Montreal Division and 10,000 for the Toronto Division.
3rd BABN Contract (1878-1886)	106,500 <i>recess printed</i> copies of 1/4 lb., Red, General were delivered 50,000 <i>recess printed</i> copies of 1/4 lb., Red, Windsor were delivered 25,000 <i>recess printed</i> copies of 1/4 lb., Red, Hamilton were delivered

--- The "theoretical" control number range of the red 1/4 pound Montreal Division stamps ---

RM-130 - 1/4 pound red, Montreal Division, on block wmkd medium wove - <i>Dunbar Browne</i>	00001 to 10000
RM-132 - RM-130 stamped <i>J. L. Vincent / Coll.</i>	higher than the above

--- The "actual" control number range, as recorded to date ---

RM-130 - 1/4 pound red, Montreal Division, on block wmkd medium wove - <i>Dunbar Browne</i>	00001 - a single copy
RM-132 - RM-130 stamped <i>J. L. Vincent / Coll.</i>	04366

--- 1/4th Pound - Montreal Division - Red Warehousing Stamps - 1874 ---

--- printed on *block wmkd* medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - with 5 mm. controls - scanned at 100% scale - inscribed *Dunbar Browne Coll. I.R.* ---

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Chris Ryan reports that *Dunbar Browne* succeeded *P. Durnford* as 'Collector' at Montreal on June 1st 1874 and held the post until January 31st 1879, when *J. L. Vincent* became the 'Acting Collector', and *Dunbar Browne* left under allegations of fiscal irregularities. *J. L. Vincent* was finally named 'Primary Collector' on May 1st 1879. The various Montreal *J. L. Vincent / Acting Coll* and *J. L. Vincent / Coll.* overprints come from this period.

The collection *does not contain* a control-numbered copy of the recess printed *block watermarked* 1/4th pound Montreal red warehousing stamp. The **00001** stamp is from the collection of Fritz Angst.



RM-130 CP - 1/4th pound, red, Montreal Division, perf 12, on *block wmkd* medium wove, with 5 mm. control **00001**, stamped *Cancelled* in purple script - *from the collection of Fritz Angst* - **WANTED!**

00001 RM-130 CP 1/4th pound, red, Montreal Division, on *block wmkd* horizontal mesh wove, stamped *Cancelled* in purple script



★ **RM-130n** - 1/4th pound, red, Montreal Division, perf 12, on *block wmkd* medium wove, *without* controls - ★ *two copies*

--- RM-132 - RM-130 stamped *J.L. Vincent / Coll.* ---



★ **RM-132** - 1/4th pound, red, Montreal Division, perf 12, on *block wmkd* medium wove, with 5 mm. control **04366**, used by Licensee # 16, with W. H. Entry No. 7863, stamped *J. L. Vincent / Coll.*

04366 ★ RM-132 1/4th pound, red, Montreal Division, on *block wmkd* horizontal mesh wove, Licensee No. 16, with W. H. Entry No. 7863 stamped *J. L. Vincent / Coll.*

File path is [c:\ CR - STAMPS \ RM_STAMPS \ CURRENCY \ Red \ Montreal \ 1-4 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 5th 2013, JBH